

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No.: 10/814,768
Applicant: Nakamura et al.
Art Unit: 1792
Title: **METHOD FOR PROCESSING A SUBSTRATE**
Attorney Docket: RAJ-018
Confirmation No.: 8865

Cincinnati, OH

March 31, 2008

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

AMENDMENT - AFTER NON-FINAL REJECTION

This paper is responsive to the Office Action dated December 31, 2007. The Examiner has indicated that claims 1, 8-16, 18, 23-32, 34 and 35 are pending in the application and are rejected. The present response includes the following:

Amendments to the Specification:	None
Amendments to the Claims:	Pages 2-6
Amendments to the Abstract:	None
Amendments to the Drawings:	None
Remarks:	Pages 7-19
Attachments:	None